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# The effect of information risk on announcement of earnings

Aziz Aghamohammadi\*, Dr. Hosna Ghahremani,

The aim of this study is to examine the effect of risk and swing information on the announcement, since the announcement of profit in companies listed on the Tehran Stock Exchange. The population of the study, companies listed on the Tehran Stock Exchange during the years 1390 to 1394 respectively. The sample includes 100 companies that have features such as the availability of data released in the latest financial statements required by the Stock Exchange and others. Test and analyze the data using multivariate regression model and software environment Eviews is done. The results show a positive and significant effect on the time of announcement, information risk and earnings volatility delay time is listed in the Tehran Stock Exchange.

**Keywords :** announcement of earnings, fluctuations in delay time announcement, risk information.

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